



## HOWARD COUNTY DEPARTMENT OF FINANCE

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*Section 1. Be it enacted by the County Council of Howard County, Maryland, that Section 20-128 “Qualifying energy conservation devices” be, and is hereby added to Part III “State-Authorized Howard County Tax Credits” of Subtitle 1 “Real Property Tax Administration, Credits and Enforcement” of Title 20 “Taxes, Charges, and Fees” of the Howard County Code to read as follows:*

**Sec. 20.128A. Qualifying energy conservation devices.**

- (a) *Definitions.*
  - a. In this section, the following terms have the meanings indicated.
  - b. Solar energy device means an energy conserving device that:
    - (b) Uses solar energy to heat or cool a STRUCTURE, to provide hot water for use in the structure **or to generate electricity** to be used in the structure; and
    - (c) Meets national safety and performance standards set by a nationally recognized testing laboratory for that kind of device.
  - a. *Geothermal energy device* means an energy conserving device that:
    - (d) Uses geothermal energy to heat or cool a structure, to provide hot water for use in the structure or to generate electricity to be used in the structure; and
    - (e) Meets national safety and performance standards set by a nationally recognized testing laboratory for that kind of device.
  - (f) *Credit Authorized.* In accordance with section 9-203 of the tax-property article of the Annotated Code of Maryland and the provisions of this section, the owner of real property may receive a property tax credit against the county property tax imposed on a residential structure that utilizes a solar energy device or geothermal energy device.
- (g) *Amount of Credit.* The tax credit allowed under this section is the lesser of:
  - a. 50% of the eligible costs; or
  - b. \$5,000 for a heating system or \$1,500 for a hot water supply system.
- (h) *Eligible Costs.* Eligible costs are those that are incurred:
  - a. Within the 12 months before the initial application for the credit; and
  - b. For the solar energy device or geothermal energy device, including any part, component, or accessory equipment necessary to operate the device, and reasonable costs associated with installing the device.
- (i) *Annual Limit on Amount of Credits Granted.*
  - a. During a fiscal year, the total of all tax credits granted under this section shall not exceed \$250,000.
  - b. Credits shall be granted in the order in which the department of finance receives the complete applications under subsection (f) of this section.
  - c. A complete application that, if granted, would cause the limit set forth in paragraph (1) of this subsection to be exceeded, shall be granted in the next fiscal year or years and in the order received.
- (j) *Application of the Credit.*
  - a. The amount of the credit applied in a tax year may not exceed the amount of the county property tax imposed on the property in that tax year.

- b. Any amount of the credit not taken in the tax year in which the application is granted may be carried over for an additional two years.
- c. When a tax credit is carried over under this subsection, the full amount of the tax credit shall be deducted from the total annual limit set forth in subsection (e) of this section in the year in which the application is granted.
- (k) *Application for the Credit.*
  - a. An applicant for a tax credit under this section shall submit an application to the Director of Finance on or before the date that the director sets.
  - b. An application shall:
    - (l) Be on the form that the director requires;
    - (m) Demonstrate that the taxpayer is entitled to the credit; and
    - (n) Include a certification from the department of inspections, licenses and permits stating that the device for which the credit is sought:
      - a. Is a solar energy device or a geothermal energy device; and
      - b. Has been properly installed.
  - (o) *Effective Date.* The credit authorized by this section applies to tax years beginning after June 30, 2007.
  - (p) (Ord. No. 69, 2006, § 1; C.B. 9, 2007, § 1)

**Editor's note:** At the request of the county the provisions of C.B 69, 2006 have been renumbered from 20.128 to 20.128A to avoid conflicts in section numbering.



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### APPLICATION FOR TAX CREDIT FOR ENERGY CONSERVATION DEVICES

#### HOWARD COUNTY CODE SECTION 20.128A

In accordance with the provisions of § 9-203 of the Tax-Property Article of the Annotated Code of Maryland, an owner of real property may receive a property tax credit against the county property tax imposed on a residential structure that utilizes a solar energy device or geothermal energy device. The amount of the tax credit allowed under this section is the lesser of: 50% of the eligible costs; or \$5,000 for a heating or electric generating system or \$1,500 for a hot water supply system.

The application shall be filed no later than April 1 prior to the first taxable year for which the credit is sought. All taxes are due and payable when issued. The credit amount applied in a tax year may not exceed the amount of County Property Tax. Any amount not taken in the year in which the application is granted may be carried over for an additional two years.

Date of Application \_\_\_\_\_ Tax Year beginning \_\_\_\_\_

Property Account Number \_\_\_\_\_

Owner's Name \_\_\_\_\_

Property Address \_\_\_\_\_

Mailing Address \_\_\_\_\_

Phone Numbers \_\_\_\_\_

The energy device installed is a

☐ Solar Heating or Electric Generation System *Please attach completed Solar Heating or Electric Generation Certification Form*

☐ Solar Hot Water Supply System *Please attach completed Solar Hot Water Certification Form*

☐ Geothermal Heating or Electric Generation System *Please attach completed Geothermal Heating or Electric Generation Certification Form*

\_\_\_\_\_  
Signature of Owner

\_\_\_\_\_  
(Do Not Write Below This Line)

Eligible Cost \_\_\_\_\_

Total Amount of Credit \_\_\_\_\_

Approved: \_\_\_\_\_

To begin Tax Year 20\_\_\_\_

Disapproved: \_\_\_\_\_

Reason: \_\_\_\_\_

Credit Allocation:

Tax Year 20\_\_\_\_: \_\_\_\_\_

Tax Year 20\_\_\_\_: \_\_\_\_\_

Tax Year 20\_\_\_\_: \_\_\_\_\_



## Energy Conservation Device Geothermal Heating or Electric Generation Certification Form

### A. Owner Information

Name \_\_\_\_\_ Installation Address \_\_\_\_\_  
City: \_\_\_\_\_ State: MD Zip Code: \_\_\_\_\_  
Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Sections B through D should be filled out by the **installer** of the system.

### B. Geothermal Heating System Information

System Size (tons): \_\_\_\_\_ System type: \_\_\_\_\_ closed loop \_\_\_\_\_ open loop  
Heat Pump Manufacturer: \_\_\_\_\_ Model #: \_\_\_\_\_  
Total feet: \_\_\_\_\_ vertical system \_\_\_\_\_ horizontal system

### C. Installation Contractor Information

Installation Contractor Name: \_\_\_\_\_ Company Name: \_\_\_\_\_  
Contractor's Md. License #: \_\_\_\_\_ Type of License: \_\_\_\_\_  
Company Mailing Address: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_  
Phone: \_\_\_\_\_ Fax: \_\_\_\_\_ Email: \_\_\_\_\_  
Installation Completion Date: \_\_\_\_\_

### D. Hardware and Installation Compliance and Inspection

Please check all applicable statements.

\_\_\_\_\_ The system is in compliance with the National Standard contained in \_\_\_\_\_  
\_\_\_\_\_ The system has been installed in compliance with applicable requirements of Howard County codes.  
\_\_\_\_\_ The system operates as an independent unit and is not back up or redundancy for another system.

Permit #: \_\_\_\_\_ Inspection Date: \_\_\_\_\_

I solemnly affirm under penalties of perjury that I am a contractor licensed in Maryland and that all of the contents of the foregoing certification are true to the best of my knowledge, information, and belief.

Signed (Contractor): \_\_\_\_\_ Date: \_\_\_\_\_

Name (Print): \_\_\_\_\_ Company: \_\_\_\_\_

### E. Eligible Costs

The costs of the qualifying energy device and its installations were \$ \_\_\_\_\_ and were incurred within the 12 months preceding this application. *Please attach all receipts.*

### F. Owner Acknowledgement

I solemnly affirm under penalties of perjury that I am the owner of the real property in Howard County identified in Paragraph A and that the contents of the foregoing certification are true to the best of my knowledge, information, and belief.

Signed (Owner): \_\_\_\_\_ Date: \_\_\_\_\_

### G. For DILP Office Use Only

- ☐ The device installed is designed to use geothermal energy to heat or cool a structure or to generate electricity.
- ☐ The device meets the national safety standards in Paragraph D of this Certification.
- ☐ The device has been installed in accordance with the Howard County Building Code.

DILP Signature: \_\_\_\_\_ Date: \_\_\_\_\_



## Energy Conservation Device Solar Heating or Electric Production Certification Form

### A. Owner Information

Name \_\_\_\_\_ Installation Address \_\_\_\_\_

City: \_\_\_\_\_ State: MD Zip Code: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Sections B through D should be filled out by the **installer** of the system.

### B. Photovoltaic (PV) System Information

PV Array Location: \_\_\_\_\_ PV Array Size (kW): \_\_\_\_\_

PV Module Manufacturer: \_\_\_\_\_ PV Module Model #: \_\_\_\_\_

Inverter Manufacturer: \_\_\_\_\_ Inverter Model #: \_\_\_\_\_ Inverter Power Rating: \_\_\_\_\_

### C. Installation Contractor Information

Installation Contractor Name: \_\_\_\_\_ Company Name: \_\_\_\_\_

Contractor's Md. License #: \_\_\_\_\_ Type of License: \_\_\_\_\_

Company Mailing Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_ Email: \_\_\_\_\_

Installation Date: \_\_\_\_\_

### D. Hardware and Installation Compliance and Inspection

Please check all applicable statements.

\_\_\_\_\_ The system is in compliance with the National Standard contained in \_\_\_\_\_

\_\_\_\_\_ The system has been installed in compliance with applicable requirements of Howard County codes.

\_\_\_\_\_ The system operates as an independent unit and is not back up or redundancy for another system.

Permit #: \_\_\_\_\_ Inspection Date: \_\_\_\_\_

I solemnly affirm under penalties of perjury that I am a contractor licensed in Maryland and that all of the contents of the foregoing certification are true to the best of my knowledge, information, and belief.

Signed (Contractor): \_\_\_\_\_ Date: \_\_\_\_\_

Name (Print): \_\_\_\_\_ Company: \_\_\_\_\_

### E. Eligible Costs

The costs of the qualifying energy device and its installations were \$ \_\_\_\_\_ and were incurred within the 12 months preceding this application. *Please attach all receipts.*

### F. Owner Acknowledgement

I solemnly affirm under penalties of perjury that I am the owner of the real property in Howard County identified in Paragraph A and that the contents of the foregoing certification are true to the best of my knowledge, information, and belief.

Signed (Owner): \_\_\_\_\_ Date: \_\_\_\_\_

### G. For DILP Office Use Only

- ☐ The device installed is designed to use solar energy to heat or cool a structure or to generate electricity.
- ☐ The device meets the national safety standards in Paragraph D of this Certification.
- ☐ The device has been installed in accordance with the Howard County Building Code.

DILP Signature: \_\_\_\_\_ Date: \_\_\_\_\_



## Energy Conservation Device Solar Water Heating Certification Form

### A. Owner Information

Name \_\_\_\_\_ Installation Address \_\_\_\_\_  
City: \_\_\_\_\_ State: MD Zip Code: \_\_\_\_\_  
Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Sections B through D should be filled out by the **installer** of the system.

### B. Solar Water Heating System Information

Location of Collectors: \_\_\_\_\_ Size (Sq Feet): \_\_\_\_\_  
Collector Manufacturer: \_\_\_\_\_ Collector Model #: \_\_\_\_\_  
Tank Size: \_\_\_\_\_ Gallons Circulator Size: \_\_\_\_\_

### C. Installation Contractor Information

Installation Contractor Name: \_\_\_\_\_ Company Name: \_\_\_\_\_  
Contractor's Md. License #: \_\_\_\_\_ Type of License: \_\_\_\_\_  
Company Mailing Address: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_  
Phone: \_\_\_\_\_ Fax: \_\_\_\_\_ Email: \_\_\_\_\_  
Installation Date: \_\_\_\_\_

### D. Hardware and Installation Compliance and Inspection

Please check all applicable statements.

\_\_\_\_\_ The system is in compliance with the National Standard contained in \_\_\_\_\_  
\_\_\_\_\_ The system has been installed in compliance with applicable requirements of Howard County codes.  
\_\_\_\_\_ The system operates as an independent unit and is not back up or redundancy for another system.

Permit #: \_\_\_\_\_ Inspection Date: \_\_\_\_\_

I solemnly affirm under penalties of perjury that I am a contractor licensed in Maryland and that all of the contents of the foregoing certification are true to the best of my knowledge, information, and belief.

Signed (Contractor): \_\_\_\_\_ Date: \_\_\_\_\_

Name (Print): \_\_\_\_\_ Company: \_\_\_\_\_

### E. Eligible Costs

The costs of the qualifying energy device and its installations were \$ \_\_\_\_\_ and were incurred within the 12 months preceding this application. *Please attach all receipts.*

### F. Owner Acknowledgement

I solemnly affirm under penalties of perjury that I am the owner of the real property in Howard County identified in Paragraph A and that the contents of the foregoing certification are true to the best of my knowledge, information, and belief.

Signed (Owner): \_\_\_\_\_ Date: \_\_\_\_\_

### G. For DILP Office Use Only

- ☐ The device installed is designed to use solar energy to provide hot water for use in a structure.
- ☐ The device meets the national safety standards in Paragraph D of this Certification.
- ☐ The device has been installed in accordance with the Howard County Building Code.

DILP Signature: \_\_\_\_\_ Date: \_\_\_\_\_